

SENATE BILL 1837

By Herron

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to sales and use taxation of
certain cosmetic medical procedures.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 2, is amended by
adding the following as a new section:

67-6-232.

(a) For the exercise of the privilege of engaging in the business of selling medical services for cosmetic surgery and injections of botulinum toxin for cosmetic purposes in this state, a tax is levied on the sales price of each procedure of the service sold in this state; the tax is to be computed on gross sales for the purpose of remitting the amount of tax due the state and is to include each and every retail sale. The tax shall be levied at the rate of seven percent (7%).

(b) The tax imposed by this section shall not apply to reconstructive cosmetic surgery.

SECTION 2. This act shall take effect July 1, 2005, the public welfare requiring it.